

**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF DELAWARE**

ASTROPOWER LIQUIDATING TRUST, f/k/a  
ASTROPOWER, INC.,

Plaintiff,

vs.

Civil Action No. 06-469 (JJF)

KPMG LLP,

Defendant.

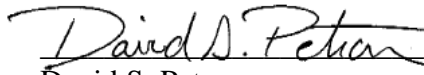
**DECLARATION OF DAVID S. PETRON**

I, DAVID S. PETRON, hereby declare as follows:

1. My name is David S. Petron. I am an associate of Sidley Austin LLP. I make this declaration based upon my personal knowledge.

2. The public filings of AstroPower, Inc. included in the Appendix to the Opening Brief in Support of Defendant KPMG LLP's Motion to Dismiss at pages A-1 to A-4 and A-12 to A-23 are true and correct copies, or excerpts of true and correct copies, of those documents on file with the United States Securities and Exchange Commission ("SEC"). I obtained these documents from the SEC's EDGAR website (<http://www.sec.gov/edgar/searchedgar/webusers.htm>).

I declare under penalty of perjury that the foregoing is true and corrected. Executed on December 11, 2006.

  
David S. Petron

**CERTIFICATE OF SERVICE**

I, Maribeth L. Minella, Esquire, hereby certify that on this 12<sup>th</sup> day of December 2006, I caused a true and correct copy of the Declaration of David S. Petron to be filed with the Clerk of the Court using CM/ECF, which will send notification that such filing is available for viewing and downloading to the following counsel of record:

Daniel Bartley Rath ([rath@lrclaw.com](mailto:rath@lrclaw.com))  
Maribeth Leslie Minella ([bank@ycst.com](mailto:bank@ycst.com))  
Kerri King Mumford ([mumford@lrclaw.com](mailto:mumford@lrclaw.com))  
Ross H. Parker ([rparker@munsch.com](mailto:rparker@munsch.com))  
Phil C. Appenzeller, Jr ([pappenzeller@munsch.com](mailto:pappenzeller@munsch.com))

I further certify that I have served the parties listed on the service list below in the manner indicated.

/s/ Maribeth L. Minella  
Maribeth L. Minella

Jr. Phil C. Appenzeller, Esq  
Ross H. Parker, Esq.  
Munsch Hardt Kopf & Harr, P.C.  
500 N. Akard, Suite 3800  
Dallas, TX 75201  
(Astropower Liquidating Trust)  
***First Class Mail***

Michael D. Warden, Esq  
David S. Petron, Esq.  
Sidley Austin LLP  
1501 K. Street, N.W.  
Washington, D.C. 20005  
(KPMG, LLP)  
***First Class Mail***

Daniel B. Rath, Esq  
Kerri K. Mumford, Esq.  
James S. Green, Jr., Esq.  
Landis Rath & Cobb LLP  
919 Market Street, Suite 600  
P.O. Box 2087  
Wilmington, DE 19899  
(Atropower Liquidating Trust)  
***Hand Delivery***

Joseph Warganz  
Associate General Counsel  
KPMG LLP  
757 Third Avenue  
New York, NY 10017  
***First Class Mail***